



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942840 8
SACRAMENTO CA 94240-5340

We are reviewing your 1999 tax return to determine if you qualify to use the head of household filing status. We review the use of the head of household filing status because it is commonly misunderstood.

Please answer completely the questions on page 2 and return that page to us within 20 calendar days from the date this letter was mailed. If we do not receive your response within 20 calendar days from the date this letter was mailed, we will deny the filing status, assess additional tax, and impose a penalty of 25 percent of the additional tax assessed, to the extent allowed by law. Please use the enclosed pre-addressed envelope so we can process your response timely. Returning your response to an address other than the one provided may delay processing your response. You can also fax us your response at (916) 845-6756.

If you need more space to answer any of the questions, use a separate sheet of paper and return it with the audit letter.

Please keep a copy of your completed response for your records.

If you have questions or need assistance with this letter, please refer to pages 5 and 6 for answers to frequently asked questions. If you need additional assistance, refer to page 4 for contact information.

Thank you for your cooperation and prompt attention to this matter.



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PO BOX 942840
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HEAD OF HOUSEHOLD AUDIT LETTER

99

Please provide the information requested below. Refer to page 3 of this letter for head of household qualification requirements.

(1) Check **one** box below to identify the relationship of the person you believe qualified you for the head of household filing status.

- ☐ Son, Daughter, Stepson, or Stepdaughter
☐ Grandchild
☐ Foster Child - provide age as of 12/31/99
☐ Father or Mother
☐ Brother, Sister, Stepbrother or Stepsister
☐ Grandfather, Grandmother, Stepfather, or Stepmother
☐ Son-in-law, Daughter-in-law, Father-in-law, Mother-in-law, Brother-in-law, or Sister-in-law
☐ Uncle or Aunt (brother or sister of your parent) or Nephew or Niece (child of your brother or sister)
☐ Other (please explain) _____

(You cannot claim yourself, your spouse, or your tax preparer)

(2) Provide the social security number of the qualifying person indicated above. - -

(3) Were you entitled to claim this person as your dependent for 1999? ☐ Yes ☐ No

(4) Did this person live with you the entire year of 1999? ☐ Yes ☐ No

If no, list the beginning and ending dates of each period the person lived with you during 1999, or provide the total number of days the person lived with you during 1999.

From / / / To / / /

From / / / To / / /

From / / / To / / /

From / / / To / / /

OR

Number of Days
(More than 12 hours each day)

(5) If this person did not live with you for the entire year in 1999, check **one** box below that best explains the primary reason why the qualifying individual was absent from your home.

- ☐ Lived away at school ☐ Military Service ☐ Hospital
☐ Birth or Death ☐ College ☐ Lived with other parent
☐ Moved out ☐ Other (please explain) _____

(6) If the qualifying person is not your birth, adopted, or stepchild, did the parent(s) of the qualifying person live in the home with you at any time during the year? ☐ Yes ☐ No

(7) On **December 31, 1999**, were you single (never married, widowed; or received a final court decree of divorce, legal separation or annulment)?

☐ Yes ☐ No

(8) On **December 31, 1999**, were you legally married?

☐ Yes ☐ No

(9) Did you live with your spouse at any time during 1999?

☐ Yes ☐ No

If yes, list the beginning and ending dates of each period that you lived with your spouse in 1999.

From / / / To / / /

From / / / To / / /

Please provide a telephone number and the best time we can reach you between 6:30 a.m. and 7 p.m. Monday through Friday if we need more information.

Best Time to Call: _____

Telephone Number

(Area Code)

(Number)

(Extension)

Social Security Number

I declare under penalty of perjury that the above statements are true and correct to the best of my knowledge and belief.

SIGNATURE _____

DATE _____

HEAD OF HOUSEHOLD QUALIFICATION REQUIREMENTS FOR 1999

You qualify for the head of household filing status if your marital status is one of the following.....	AND you paid more than half the cost of keeping up your home as the main home for one of the following qualifying individuals:
<p>SINGLE - never married</p> <p style="text-align: center;">OR</p> <p>DIVORCED UNDER A FINAL DECREE - by December 31, 1999</p> <p style="text-align: center;">OR</p> <p>LEGALLY SEPARATED UNDER A DECREE - by December 31, 1999</p> <p>NOTE: If you meet one of the above requirements you are "unmarried" for tax purposes.</p>	<p>A. A DEPENDENT child, stepchild, grandchild, brother, sister, stepparent, grandparent, stepbrother, stepsister, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, OR sister-in-law, who lived with you for more than half of 1999; OR your blood-related DEPENDENT uncle, aunt, nephew or niece who lived with you for more than half of 1999. Your child or grandchild, who is unmarried as of the last day of the tax year, does not need to be your dependent.</p> <p>B. A DEPENDENT FOSTER CHILD who lived with you during all of 1999. A foster child is in the care of someone (other than the child's parents) who cares for the child as his or her own child. The foster relationship must have begun while the child was a minor. NOTE: The child of a person you lived with is not your foster child, even if the child lived with you all year, because the child was in the care of his or her parent.</p> <p>C. A DEPENDENT PARENT for whom you provided more than half the cost of keeping up a home for all of 1999. Your parent need not live with you.</p> <p>NOTE: In determining whether your home was a qualifying person's main home for more than half of 1999, you may include:</p> <ul style="list-style-type: none"> • Half of the time during which you, your spouse, and your qualifying person lived together and all of the time that you and your qualifying person lived together without your spouse. • Time your qualifying person was temporarily absent from your home. Temporary absences include vacations, illness, business, school, or military service. <p>DO NOT include any time your qualifying person was in the custody of another person under either a formal or informal custody agreement.</p>

OR

You qualify for the head of household filing status if you are....	AND you paid more than half the cost of keeping up your home as the main home for one of the following qualifying individuals:
<p>LEGALLY MARRIED - but living apart from your spouse for the last six months of 1999</p> <p>NOTE: If you meet this requirement you are "considered unmarried" for tax purposes.</p>	<p>A. A DEPENDENT CHILD OR STEPCHILD who lived with you for more than half of 1999.</p> <p>B. DEPENDENT FOSTER CHILD who lived with you during all of 1999. A foster child is in the care of someone (other than the child's parents) who cares for the child as his or her own child. The foster relationship must have begun while the child was a minor. NOTE: The child of a person you lived with is not your foster child, even if the child lived with you all year, because the child was in the care of his or her parent.</p> <p>NOTE: In determining whether your home was a qualifying person's main home for more than half of 1999, you may include:</p> <ul style="list-style-type: none"> • Half of the time during which you, your spouse, and your qualifying person lived together and all of the time that you and your qualifying person lived together without your spouse. • Time your qualifying person was temporarily absent from your home. Temporary absences include vacations, illness, business, school, or military service. <p>DO NOT include any time your qualifying person was in the custody of another person under either a formal or informal custody agreement.</p>

Please refer to California Head of Household Filing Status (FTB Pub. 1540), for definitions of the terms used in qualification requirements.

TAXPAYER ASSISTANCE

To receive **automated telephone assistance** in completing this audit letter, or to order California Head of Household Filing Status (FTB Pub. 1540), please call from:

Within the U.S.: (800) 555-4005

Outside the U.S.: (916) 845-6600

Our **Taxpayer Service Center** is also available to answer any questions you may have about this letter or the head of household filing status. Service is available Monday through Friday from 7 a.m. until 8 p.m. and Saturday, from 7 a.m. until 4 p.m. The best times to call are before 10 a.m. or after 6 p.m. Please call from:

Within the U.S., (800) 852-5711

Outside the U.S., (916) 845-6500

Select option 5 to speak with a representative.

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments, call: from voice phone call (800) 735-2922, or from TTY/TDD call (800) 822-6268.

For more tax information visit our Internet Site: www.ftb.ca.gov

ASISTENCIA BILINGUE EN ESPANOL

Para recibir **asistencia automatica por teléfono** de como contestar esta carta de auditoria, o para ordenar la publicación 1540 (FTB Publication 1540), California estado civil Cabeza de Familia, por favor llame:

Dentro de los Estados Unidos, (800) 555-4005

Fuera de los Estados Unidos, (916) 845-6600

Nuestro centro de servicio para el contribuyente de impuestos (Taxpayer Service Center) también está disponible para contestar cualquier pregunta que usted tenga con respecto a esta carta o sobre el estado civil de cabeza de familia. Nuestro servicio esta disponible de lunes a viernes de las 7 a.m. hasta las 8 p.m. y sabados de las 7 a.m. hasta las 4 p.m. Las mejores horas para llamar son antes de las 10 a.m. o después de las 6 p.m. Por favor llame:

Dentro de los Estados Unidos, (800) 852-5711

Fuera de los Estados Unidos, (916) 845-6500

Asistencia para personas incapacitadas: Nosotros cumplimos con las reglas del Acto de Americanos con Incapacidades. Personas con impedimentos de oído o de habla: de telefono de voz llame a (800) 735-2922, o personas con un aparato de telecomunicacion TTY/TDD llame a (800) 822-6268.



Frequently Asked Questions Regarding Head of Household

Even if you determine that you do not qualify for the head of household filing status, please be sure to answer completely and **return page 2 of this letter within 20 calendar days from the date this letter was mailed.**

1. Q. What if I need more space to answer the questions on the audit letter?

A. If you need more space to answer any of the questions, use a separate sheet of paper and attach it to the audit letter.

2. Q. Why do you want to know my marital status?

A. Your marital status is a factor in determining if you qualify for the head of household filing status.

3. Q. Who is a qualifying person?

A. A qualifying person is one who qualifies you for the head of household filing status. (See page 3 for specific requirements.) You may not claim yourself, your spouse, or your tax preparer as your qualifying person.

4. Q. I lived with my girlfriend and her child during the year. May I consider the child as my stepchild or foster child and claim the head of household filing status using the child as my qualifying person?

A. No. A stepchild is the child of your husband or wife. Because you were never married to the child's parent, the child was not your stepchild, and the child cannot qualify you for the head of household filing status. A foster child is in the care of someone (other than the child's parents) who cares for the child as his or her own child. Because this child lived with and was cared for by a parent, the child cannot be considered as your foster child and cannot qualify you for the head of household filing status. You may be eligible to claim a dependent exemption for the child if all five dependent exemption tests are met. See page 50 of the California Resident Personal Income Tax Booklet for 1999 to determine if you qualify for the dependent exemption.

5. Q. I pay more than half of my parent's support, but my parent does not live in the United States. Can my parent qualify me for the head of household filing status?

A. To qualify you for the head of household filing status, your parent must be a United States citizen, resident or national, or be a resident of Mexico or Canada. You must meet the requirements to claim your parent as your dependent, and you must meet all of the other requirements for the head of household filing status. See California Head of Household Filing Status (FTB Pub. 1540) for more information.

6. Q. Can my child qualify both me and my child's other parent for the head of household filing status?

A. No. A child can qualify only one parent for the head of household filing status, and that parent must meet all the head of household requirements. (See page 3 for additional information.)

7. Q. My spouse and I lived apart the entire year, but we are still legally married. My son lives with me and I meet the requirements to claim a dependent exemption for him, but I have signed an agreement allowing his other parent to claim the dependent exemption. May I still file using the head of household filing status?

A. Yes. To claim the head of household filing status if you are legally married at the end of the tax year, you must be entitled to claim your child as a dependent. However, if you cannot claim your child as a dependent because you signed an agreement allowing the other parent to claim the exemption, you may file using the head of household filing status if you meet all of the other head of household requirements.

8. Q. I am divorced. My ex-spouse and I lived apart and shared equal custody of our child, who lived with each of us for 50 percent of the tax year. Can I claim the head of household filing status?

A. No. To claim the head of household filing status your child must have lived with you for more than 50 percent of the tax year. However, you may qualify for the Credit for Joint Custody Head of Household. See page 35 of the California Resident Personal Income Tax booklet for 1999 to determine if you qualify for the Credit for Joint Custody Head of Household.

9. Q. My husband and I separated during the year. Our son lived with me after we separated. I want to use the head of household filing status. In figuring the number of days our son lived with me, can I include the time he lived with my husband and me before we separated?

A. You can include half of the time during which you, your spouse, and your son lived together and all of the time that you and your son lived together in your home when your spouse did not live there. In determining if your home was your son's main home for more than half of the year, do not include any time your son was in the custody of another person under a formal or informal custody agreement.

10. Q. My spouse and I were separated from the beginning of 1999 until November of 1999, when we reconciled. Since we were separated for more than six months of the year, can I still file using the head of household filing status?

A. No. To qualify for the head of household filing status you must live apart from your spouse for the entire last six months of the tax year. Because you lived with your spouse during a part of the last six months of the tax year, you do not qualify for the head of household filing status.